

**UNITED STATES BANKRUPTCY COURT
Northern District of Florida
Pensacola Division**

IN RE: SUSAN ASHLEY ROWLAND, and
TOMMY LEE ROWLAND, JR.,
Debtors

Bankruptcy Case No. 16-30632-KKS

Chapter: 7
Judge: Karen K. Specie

SUSAN ASHLEY ROWLAND, and
TOMMY LEE ROWLAND, JR.,
Plaintiffs,

Adversary Case No. 16-03032-HAC

VS.

STATE OF NORTH CAROLINA

Defendant.

**AGREED ORDER APPROVING PARTIES' JOINT STIPULATION AS TO THE
ENTRY OF AN ORDER ADJUDICATING THE DISCHARGEABILITY
OF DEBTORS' TAX LIABILITY FOR THE CALENDAR YEARS 2010 AND 2011**

This matter having been presented upon the Debtor's adversary complaint seeking a determination of dischargeability of the Debtor's tax liabilities for the calendar years 2010 and 2011, and;

IT APPEARING that the parties are in agreement that the tax liabilities for the calendar year 2010 and 2011 are dischargeable;

IT FURTHER APPEARING that the applicable law recognizes the propriety of the entry of discharge as stated above;

IT IS HEREBY ORDERED that the Debtor's tax liabilities, including penalties and interest, for the calendar years 2010 and 2011 are deemed to be dischargeable in the Debtor's bankruptcy case and that the said tax debts are hereby deemed discharged by the Court's Order of Discharge in this case entered on October 12, 2016.

Dated: October 26, 2016


HENRY A. CALLAWAY
U.S. BANKRUPTCY JUDGE

Consented to by:

NATASHA Z. REVELL
Attorney for the Debtor

/s/ Natasha Z. Revell
NATASHA Z. REVELL
Florida Bar No. 83887
ZALKIN REVELL, PLLC
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ROY COOPER
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/s/ David D. Lennon
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Dllennon@ncdoj.gov
Counsel for N.C. Department of Revenue

Order Prepared by:
Natasha Revell, Esq.
Zalkin Revell, PLLC

Attorney Natasha Revell is directed to serve a copy of this order on interested parties and file a certificate of service within three (3) business days of the entry of the order.

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VS.

STATE OF NORTH CAROLINA

Defendant.

**PARTIES' JOINT STIPULATION REGARDING DEBTORS' DISCHARGEABLE TAX
LIABILITY FOR THE CALENDAR YEARS 2010 AND 2011**

The undersigned parties, acting by and through their respective attorneys file this stipulation to resolve the instant adversary action. The parties agree as follows:

1. Pursuant to the provisions of Title 11 United States Code, §523 (a) (1) and (7), Debtors' tax liabilities, penalties, and interest owed to the State of North Carolina, for the calendar years 2010 and 2011 are subject to the discharge order (the "Discharge") entered on October 12, 2016.

2. This stipulation does not address Debtors' tax liability, if any, owed to the State of North Carolina for any tax years other than those set forth in ¶ 1, *supra*.

WHEREFORE, based on the foregoing, the parties agree to the entry of an order recognizing these stipulations.

Respectfully Submitted this 25th day of October, 2016.

NATASHA REVELL
Attorney for the Debtor

/s/ Natasha Z. Revell
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Counsel for N.C. Department of Revenue

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing:

**PARTIES' JOINT STIPULATION REGARDING DEBTORS' DISCHARGEABLE TAX
LIABILITY FOR THE CALENDAR YEARS 2010 AND 2011**

was served on the following parties by either electronic mail through the Courts CM/ECF
system or by standard first class mail on the 25th day of October, 2016

Parties who are currently on the list to receive email notice/service for this case or who were
otherwise served electronically:

- Teresa M. Dorr, Esq., tdorr@zalkinrevell.com, susan@zalkinrevell.com
- Natasha Z. Revell, Esq., tasha@zalkinrevell.com, krevell@zalkinrevell.com;
susan@zalkinrevell.com
- David Lennon, Esq., Dlennon@ncdoj.gov

Manual Recipients:

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Department of Revenue
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